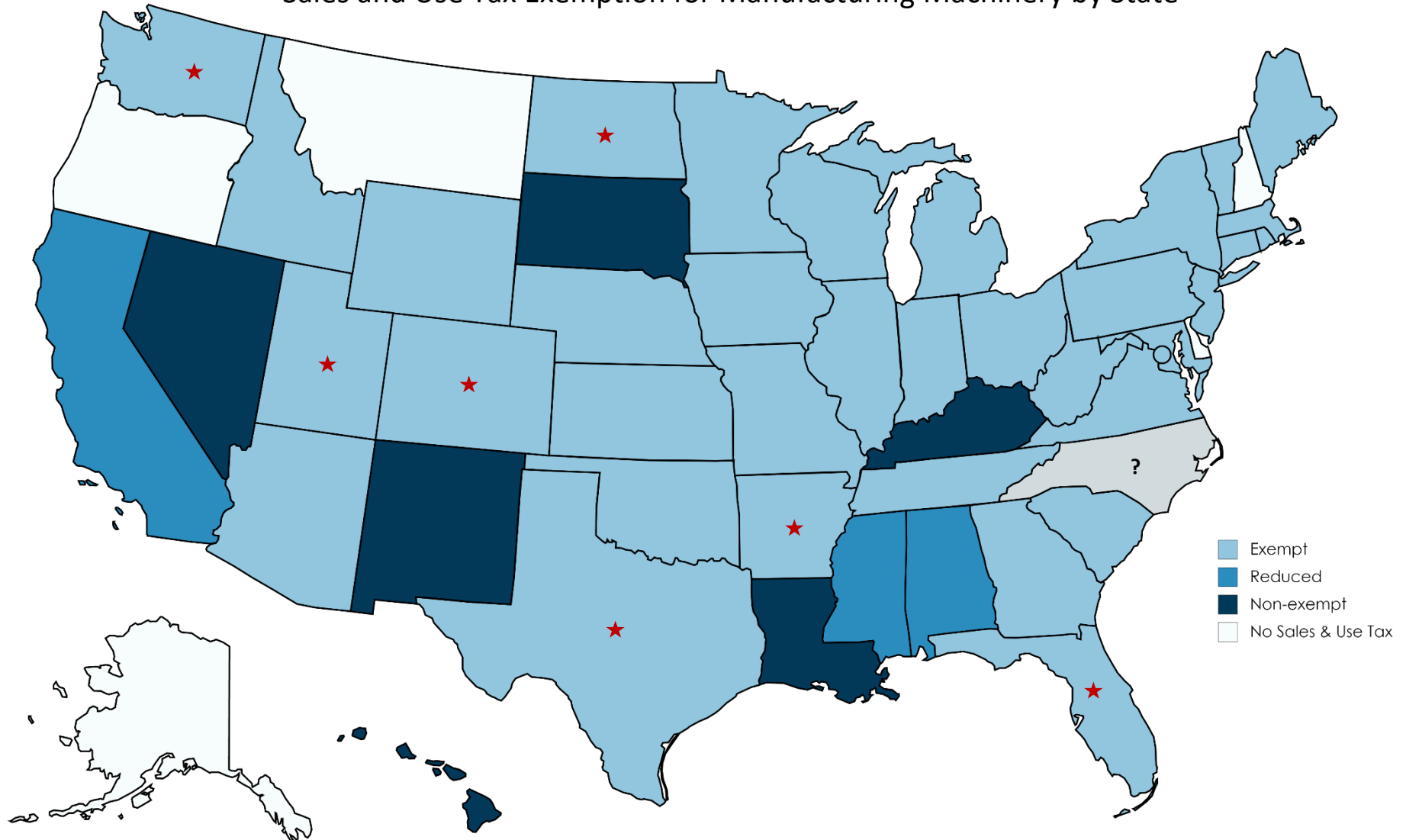


Sales and Use Tax Exemption for Manufacturing Machinery by State



NOTES: ★ Denotes a state with limitations on the machinery/equipment exemption as follows: **Arkansas:** For first time purchases, machinery exemption applies to new or expanding businesses; **Colorado:** \$500 minimum purchase price for machinery to be exempt; **Florida:** Machinery exemption applies to machinery with a depreciable life of 3 years or more; **North Dakota:** Machinery exemptions only apply to new and expanding manufacturing plants; **Texas:** Machinery exemption does not apply to machinery rented for a term of less than one year; **Utah:** Machinery exemption includes machinery/equipment with an economic life of three or more years; **Washington:** Exemptions apply to machinery with a useful life of one year or more.

? North Carolina: North Carolina's Economic Development Partnership website says that there is an exemption for machinery. The provision of code appears to have been repealed.